

EXHIBIT L



July 21, 2023

VIA E-MAIL

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**Re: *Headwater Research LLC v. Samsung Electronics Co., Ltd. et al.,*
 Case No. 2:22-cv-00422 (E.D. Tex.)**

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Dear Counsel:

Samsung Electronics Co., Ltd. ("**Samsung**") has filed an *inter partes* review (IPR) petition (IPR2023-01226) with the Patent Trial and Appeal Board (PTAB) to address the validity of claims 1-20 of U.S. Patent No. 10,237,773 ("**the '773 Patent**"). The tables in attached Appendix A list all grounds, challenged claims, and references asserted in IPR2023-01226.

I write to inform you that Samsung hereby stipulates that if the PTAB institutes IPR2023-01226, Samsung agrees not to pursue any grounds raised in the IPR, any grounds raised within Samsung's invalidity contentions that were raised or could have been raised in the IPR, or any grounds Samsung could have reasonably raised before the PTAB, in this district court litigation or any parallel proceeding. *Sotera Wireless, Inc. v. Masimo Corp.*, Case IPR2020-01019, Paper 12 (PTAB Dec. 1, 2020). Samsung reserves the right to assert in the District Court proceedings prior art that is not eligible for PTAB consideration, e.g., the system art noted in Appendix B below.¹ Samsung's reservation is consistent with a *Sotera* stipulation because the grounds listed in Appendix B are based on prior art that is ineligible for consideration before the PTAB, and that could not have been raised before the PTAB.

¹ Samsung notes that discovery in the District Court proceedings is currently ongoing and Samsung expects Google, Apple, Citrix, Nokia, and Microsoft to produce additional materials relating to the system art listed in Appendix B below. For the avoidance of doubt, Samsung reserves the right to rely on such forthcoming productions in the District Court proceedings.



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For the sake of clarity and to avoid any doubt, if the PTAB declines to institute IPR2023-01226, Samsung reserves the right to assert any grounds of invalidity in the District Court proceedings against the '773 Patent.

Sincerely,

A handwritten signature in black ink, appearing to read "Thad Kodish", written in a cursive style.

Thad Kodish

Attorney for Samsung Electronics Co., Ltd.



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Appendix A – Grounds and Prior Art References Used in IPR2023-01226

Ground	Claim(s)	35 U.S.C. § 103
1A	1, 5-8, 10, 13-14, and 20	Cole
1B	1-8, 10, 13-15, and 20	Cole in view of D'Amore
1C	9, 11-12, 16, and 18-19	Cole in view of Rao
1D	9, 11-12, 16, and 18-19	Cole in view of D'Amore and Rao
1E	17	Cole in view of Aleksic
1F	17	Cole in view of D'Amore and Aleksic

List of References

Reference Name	Details
Cole	U.S. Patent Publication No. 2008/0080458
D'Amore	U.S. Patent Publication No. 2009/0119773
Rao	U.S. Patent Publication No. 2006/0039354
Aleksic	U.S. Patent No. US 2008/0057894

Appendix B – System Art

System / OS / Application
Android OS Versions 1.0, 1.1, 1.5, 1.6, 2.0, 2.0.1, 2.1, and 2.2 ²
Android Devices (e.g., HTC Dream/T-Mobile G1, Nexus One, and emulators)
Apple Devices (including iPhone, iPhone 3G, iPhone 3GS, and emulators)
Symbian Devices (including Nokia E90, N95, N97, E72, and emulators)
Windows Mobile Devices (including devices with Windows Mobile installed and emulators)
Windows XP Devices (including devices with Windows XP installed and emulators)

² Android OS Versions 1.0-2.2 correspond to Android API Levels 1-8.



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System / OS / Application
iPhone OS including iPhone OS 1.0, 2.0, and 3.0
Symbian OS including Symbian OS 9.1, 9.2, 9.3, 9.4, and associated platforms including S60 3rd Edition, S60 3rd Edition, Feature Pack 1 and Feature Pack 2, and S60 5th Edition
Windows Mobile including Windows Mobile 6.1 and Windows Mobile 6.5
Windows XP including its various editions such as Home Edition and Tablet PC Edition
JuiceDefender (including JuiceDefender and associated add-on application, UltimateJuice)
GreenPower
Microsoft Applications (including Microsoft Outlook Mobile, Windows Live, and MyPhone)
Apple Applications (including Mail, Calendar, MobileMe, Backup, and Newsstand API)
Citrix Applications (including XenApp, XenDesktop, NetScaler, Citrix Receiver, Citrix Cloud Bridge)